WHAT IS CLAIMED IS:

1. A tubing straightening system comprising:

two orthogonally positioned sets of rollers for straightening tubing in a first and second plane wherein each set of rollers includes two pairs of opposing and corresponding rollers and wherein the position of the two pairs of opposing rollers with respect to the corresponding pair yields tubing passing through the set of rollers in two directions to produce a straightened tube in either of the first or second plane respectively.

2. A system as in claim 1 wherein at least one roller is a driven roller.

3. A system as in claim 1 wherein at least one pair of opposing rollers is adjustable with respect to its opposing pair.

4. A system as in claim 1 wherein the spacing between each pair of opposing rollers produces straightened tube having a straightness enabling torsional applications downhole.

5. A system as in claim 1 wherein each roller has an internal diameter up to 1.0% greater than the outside diameter of the tubing.

6. A system as in claim 5 wherein each roller has an internal diameter 0.5% greater than the outside diameter of the tubing.

7. A tube straightening system comprising:

a first set of four rollers having a first pair of rollers in an opposing relationship and a second pair of rollers in an opposing relationship and wherein the first and second pairs of rollers are aligned such that a tube to be straightened passing between the first and second pairs of rollers is fully yielded in a first plane;

a second set of four rollers having a third pair of rollers in an opposing relationship and a fourth pair of rollers in an opposing relationship and where the

third and fourth pairs of rollers are aligned such that tube to straightened passing between the third and fourth pairs of rollers is fully yielded in a second plane and wherein the first plane is orthogonal to the second plane.

8. A method of straightening tubing comprising:

passing coiled tubing to be straightened through a first set of rollers having opposed pairs of rollers to yield the tubing within the first set of rollers in a first plane;

passing the coiled tubing through a second set of rollers having opposed pairs of rollers to yield the tubing within the second set of rollers in a second plane that is orthogonal to the first plane.

9. A method as in claim 8 wherein the tubing is straightened in a single pass through the rollers.